IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 24TH OCTOBER 2007 / 2ND KARTHIKA 1929

WP(C).No. 31585 of 2007(I)

PETITIONER:

ELIZABETH MATHEW, ALAPPATT HOME
APPLIANCES, THODUPUZHA.P.O., THODUPUZHA-683 541.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

---

1. COMMERCIAL TAX OFFICER-1,
COMMERCIAL TAX OFFICER, THODUPUZHA,
PIN-683 541.

2. ASSISTANT COMMISSIONER (AA),
COMMERCIAL TAXES, IDUKKI AT KATTAPPANA,
PIN-685 508.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, IDUKKI, KATTAPPANA SOUTH P.O.,
PIN-685 515.

4. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 515.

5. STATE OF KERALA REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

WP(C) No. 31585 of 2007

Dated, this the 24th day of October, 2007

J U D G M E N T

Against Ext.P2 order of assessment, Ext.P3 appeal has been filed by the petitioner along with a stay petition. It is now contended that when notice of demand was sought to be enforced, petitioner had requested for an early hearing of the stay petition, as per Ext.P5. Despite of this, it is complained that the appeal and the stay petition filed have not been heard.

2. Taking into account the said submission of the petitioner, I dispose of this writ petition directing that the stay petition filed by the petitioner along with Ext.P3 appeal shall be considered by the 4th respondent, as expeditiously as possible, at any rate, within a period of three weeks from the date of receipt of a copy of this judgment. In the meantime, further proceedings for the recovery of the amount due in terms of Ext.P4 shall be kept in abeyance for a period of one month.

3. The petitioner shall produce a copy of this judgment before the 4th respondent for compliance.

(ANTONY DOMINIC, JUDGE)

jg